

ITALIAN TAXATION OF LAND PROPERTY PURCHASES

1. Conveyance of a property between individuals:

- to be used as primary dwelling:

- registration duties	2% (minimum € 1.000)*
- mortgage duties	€ 50
- cadastral duties	€ 50
- stamp duties	exempt
- mortgage tax	exempt
- cadastral transfer	exempt

- other properties:

- registration duties	9% (minimum € 1.000)*
- mortgage duties	€ 50
- cadastral duties	€ 50
- stamp duties	exempt
- mortgage tax	exempt
- cadastral transfer	exempt

* The purchaser may ask that the registration, mortgage and cadastral/land registry tax be paid on the "cadastral value" of the property (namely the value obtained by multiplying the cadastral income by the official coefficients: 115.5 if the property is the first dwelling house being bought; and 126 in all other cases), irrespective of the actual purchase price, even if it is higher.

2. Conveyance of a property between individuals and construction companies

(and sold within 5 years from the building):

- to be used as primary dwelling:

- VAT	4%
- registration duties	€ 200
- mortgage duties	€ 200
- cadastral duties	€ 200
- stamp duties	€ 230
- mortgage tax	€ 35
- cadastral transfer	€ 55

- other properties (not luxury building):

- VAT	10%
- registration duties	€ 200
- mortgage duties	€ 200
- cadastral duties	€ 200
- stamp duties	€ 230
- mortgage tax	€ 35
- cadastral transfer	€ 55

3. Preliminary agreements (to be registered)

- registration duties	€ 200
- mortgage duties	€ 200
- stamp duties	€ 155
- mortgage tax	€ 35

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